

## IN THE HIGH COURT OF SINDH AT KARACHI

CP D 292 of 2022 : Mohsin Raza vs. Pakistan & others  
For the Petitioner/s : Mr. Muhammad Arif Khan, Advocate  
For the Respondent/s : Mr. Muhammad Khalil Dogar, Advocate  
Ms. Rabia Khalid,  
Assistant Attorney General of Pakistan  
Date/s of hearing : 12.12.2024  
Date of announcement : 12.12.2024

### ORDER

**Agha Faisal, J.** As enunciated vide order dated 19.01.2022, being the initial order whereby *ad interim* orders were obtained, this petition essentially assails a show cause notice. The notice was issued in 2022; *ad interim* orders were obtained in 2022, halting the entire process and restraining the impugned notice from being concluded, subsisted till date; however, notwithstanding the foregoing the order sheet demonstrates that no substantial progress has taken place herein since.

The impugned notice provide an opportunity and forum to the petitioner to state its case, however, the petitioner has unjustifiably elected to abjure the opportunity / forum provided and approach this Court directly. No case has been set out as to why the any reservation with regard to the impugned notice could not have been taken before the issuing authority. Default by the petitioner in seeking recourse before the statutory hierarchy could not be demonstrated to denude the statutory forum of its jurisdiction; or confer the same upon this court. Therefore, no case could be articulated for direct recourse to writ jurisdiction in the presence of adequate remedy having been provided under the law.<sup>1</sup>

A Division Bench of this Court had sieved a myriad of commonwealth authority, in *Dr. Seema Irfan*<sup>2</sup>, and maintained that that a show-cause notice may not be justiciable in writ jurisdiction; unless it is manifest *inter alia* that the same suffers from want of jurisdiction; amounts to an abuse of process; and / or is *mala fide*, unjust and / or prejudicial towards the recipient. The Supreme Court also had occasion to consider this question in *Jahangir Khan Tareen*<sup>3</sup>, approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*, and while maintaining the ratio as aforesaid deprecated the tendency to shun the dispute resolution mechanism provided by statute. The aforementioned ratio is squarely applicable to the present facts and circumstances. It is pertinent to observe that no case of abuse of process and / or want of jurisdiction is manifest before us. Furthermore, no case has been articulated before us to consider the impugned notice to be *mala fide*, unjust and / or prejudicial towards the petitioner.

<sup>1</sup> Reliance is placed upon PLD 2016 Sindh 168.

<sup>2</sup> Per *Muhammad Ali Mazhar J.* in *Dr. Seema Irfan & Others vs. Federation of Pakistan & Others* reported as *PLD 2019 Sindh 516*; *Deputy Commissioner Income Tax / Wealth Tax Faisalabad vs. Punjab Beverage Company (Private) Limited* reported as *2007 PTD 1347*.

<sup>3</sup> Per *Muhammad Ali Mazhar J.* in *CIR vs. Jahangir Khan Tareen* reported as *2022 SCMR 92*.

In summation, no case has been set forth before us to merit the invocation of the discretionary<sup>4</sup> writ jurisdiction of this Court; therefore, this petition is hereby dismissed.

The petitioner remains at liberty to place its case, including without limitation the grounds taken herein, before the forum denoted vide the impugned notice. The respondent department is expected to conduct the proceedings, envisaged vide the impugned notice, expeditiously and, after providing an opportunity of hearing to the petitioner, conclude the same vide reasoned speaking order. The petitioner shall remain at liberty to assail the findings, if aggrieved, before the forum of appropriate jurisdiction.

Judge

Judge

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<sup>4</sup>Per *Ijaz Ul Ahsan J. in Syed Iqbal Hussain Shah Gillani vs. PBC & Others* reported as 2021 SCMR 425; *Muhammad Fiaz Khan vs. Ajmer Khan & Another* reported as 2010 SCMR 105.